

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

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July 1998

REMINDER OF ORDER OF BUSINESS

July

- 1 On or before this date the county treasurer shall certify a list of real estate delinquencies for tax sale. (IC 6-1.1-24-1)
- 2 On or before this date, the county auditor should receive County Form 144 from officers, boards, commissioners and agencies "Statement of Salaries and Wages Proposed to be Paid Officers and Employees." (IC 36-2-5-4) The county auditor shall present these forms to the county executive at its July meeting. The county executive shall review and make its recommendations. Before August 20 the county executive shall present County Form 144 and its recommendations to the county fiscal body.
- 4 Legal Holiday - Independence Day (IC 1-1-9-1)
- 13 On or before this date make distribution of Dog Fund apportionment from Auditor of State - second Monday. (IC 15-5-9-11)

Distribute congressional interest to school corporations - second Monday.
(IC 21-1-1-54)
- 15 In those counties participating in Public Employee's Retirement Fund, last day to make pension report and payment for the second quarter of 1998 to the Public Employee's Retirement Fund.

Township Assessors to file supplemental lists of personal property assessments received after filing date and not included in assessor's books filed in June - not later than July 15.
(IC 6-1.1-3-17)
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.
- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.

Last day for county treasurer to mail demand notices to delinquent personal property taxpayers. (IC 6-1.1-23-1)

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REMINDER OF ORDER OF BUSINESS
(Continued)

August

- 1 First day annual tax sale can be held. (IC 6-1.1-24-2(a)(8))
- 5 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August. (IC 36-2-5-9)
- 5, 6, 7 County Treasurer's Annual Conference - Ramada Inn, Columbus, Indiana.
- 19 Last date for board of commissioners to review "Statements for Salaries and Wages Proposed to be Paid Officers and Employees" and to make its recommendations to the county council. (IC 36-2-5-4(b))
- 20 Last day to report and make payment of State and County Income Tax Withheld in the month of July to Indiana Department of Revenue.
- 31 Last date for first publication of county budget (10 days prior to public hearing). (IC 6-1.1-17-3)

September

- 7 Legal Holiday - Labor Day. (IC 1-1-9-1)

Last date for second publication of county budget (7 days after the first publication and at least 3 days before public hearing). (IC 5-3-1-2)
- 10 Last date for budget public hearing (10 days prior to adoption). (IC 6-1.1-17-5(a))
- 16 Last date for taxing officials to file copies of budgets and tax levy with county auditor for presentation to County Tax Adjustment Board. (IC 6-1.1-17-5(1))
- 18 First meeting of County Tax Adjustment Board, if applicable. (IC 6-1.1-29-4) (On September 18 or on first business day after, if September 18 is not a business day.)
- 19-20 Last date to comply with provisions IC 36-2-5-11, "Each ordinance shall be read on at least two separate days before it's final adoption."
- 20 Last date county council may meet to determine budgets and tax rates. (IC 6-1.1-17-5(a)(3))

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REMINDER OF ORDER OF BUSINESS
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September

- 20 Last day to report and make payment of State and County Income Tax withheld in the month of August to Indiana Department of Revenue.

PLATS AND SUBDIVISIONS - RECORDING

IC 36-7-3-2 requires the recording of plats of subdivisions of lots or lands situated outside corporate limits of any city or town prior to the sale of any lots. Acknowledgement of the maker and certificate of acknowledgement by the officer taking same is required to be recorded with the plat. The correctness of the survey, as shown by the certificate of a licensed land surveyor must be attached to the plat.

In counties having created a plan commission the plat must be approved by such commission before filing; in other counties the board of commissioners approve (or disapprove) the plat.

Unless the certificate of approval is attached thereto, the county recorder is prohibited from recording the plat.

COUNTY LAW ENFORCEMENT CONTINUING EDUCATION FUND

IC 5-2-8-1(e), states: "Money in excess of one hundred dollars (\$100) that is unencumbered and remains in a county law enforcement continuing education fund for at least one (1) entire calendar year from the date of its deposit shall, at the end of a county fiscal year, be deposited by the county auditor in the law enforcement training fund established under IC 5-2-1-13(b)."

IC 5-2-8-1(g), states: "A law enforcement agency shall submit a claim for fees under this section in the same county fiscal year in which the fees are collected under IC 33-19-5."

We suggest that the county auditor meet with the county sheriff to formulate plans to comply with this law.

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NONGOVERNMENTAL ORGANIZATIONS EXPENSES

Some counties are paying the salaries of personnel and other expenses incurred by certain nongovernmental organizations incorporated for the purpose of furnishing services to the county. Generally, such services are provided under a contractual agreement with the county and related to federal programs, such as grants from the State Criminal Justice Institute. However, this situation has also been found in the case of certain organizations authorized to receive financial assistance from the county. Examples include such organizations as youth services bureaus, foster homes, drug treatment centers, mental health centers, public health nursing associations, etc.

It should be pointed out that under no circumstances is the county authorized to pay the salaries of personnel or other expenses incurred by a nongovernmental organization. Instead, payments should be made to the organization under the terms of a written contractual agreement for such services, or under the provisions of the applicable law, and the organization is responsible for paying all salaries and other expenses related to its operations.

STATE SALARY REDUCTION PLAN - DEFERRED COMPENSATION PLANS

IC 5-10-1.1 authorizes the State of Indiana to enter into a salary reduction (deferred compensation) plan for state employees. This law also includes counties, cities, towns, townships, school districts and city or county hospitals.

However, it should be pointed out that Section 7 of this public law states that any political subdivision of the state as described in Section 1 of this chapter, may establish for its employees a deferred compensation payroll plan. Each plan shall be selected by the governing body of the political subdivision. Participation shall be by written agreement between each employee and the governing body of the political subdivision, which agreement provides for the deferral of compensation and subsequent administration of such funds.

SALARY AND WAGE PERIODS - MANNER OF PAYMENT

The county auditor and county treasurer may pay salaries and wages to county officers and employees monthly, twice each month, every two (2) weeks, or weekly.

The manner of payment of salaries and wages must be authorized by the legislative body of a county having a consolidated city or by the executive of any other county. (IC 36-2-8-2)

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BURIAL OF PATIENTS OF STATE PSYCHIATRIC INSTITUTIONS

The responsibility for burial of deceased patients of state psychiatric (mental) hospitals can be found in Official Opinion No. 82 of the Attorney General of Indiana, dated August 12, 1946, in which opinion it was held that it was the duty of the superintendent of the institution to deliver such bodies for burial in the following order:

1. To a relative or authorized representative of a relative of the deceased making a claim for such body;
2. To the Anatomical Board any bodies required to be buried at public expense, providing such persons did not die with smallpox, diphtheria or scarlet fever, and provided said Anatomical Board makes application therefor under the provisions of IC 4-23-1-2;
3. To the trustee of the township in this state in which such deceased person had legal settlement, said bodies to be buried by the township trustee under the provisions of IC 12-2-1-4;
4. Any bodies not disposed of under the foregoing classifications to be buried by the superintendent of the institution under the provisions of IC 16-14-15-2.

It would be the responsibility of the township trustee under classification number three above to provide burial for such person and to pay the expense thereof from township poor relief funds. Likewise, in the event the body is claimed under classification number one and the family or relative claiming the body is without funds to provide a suitable burial, the trustee upon proper application being made for relief assistance and finding of indigency may grant such assistance and provide for the burial thereof from poor relief funds.

Under classification number four it is the responsibility of the county to reimburse the institution for the cost of burial.

TAXATION EXEMPTION AND DEDUCTION FEES

The filing fee of an exemption on certain types of property or the property of a certain kind of taxpayer which is not taxable is two dollars (\$2) as provided by IC 6-1.1-11-10.

The filing of a deduction permits a taxpayer to subtract a fixed dollar amount from the assessed value of this property such as a mortgage or contract deduction. This fee is one dollar (\$1) as provided by IC 6-1.1-12-8.

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SUB-AGENTS APPOINTED BY CLERKS OF CIRCUIT COURTS TO SELL FISH AND GAME LICENSES

Per IC 14-22-12-8, each license agent who is authorized to sell licenses under this article shall retain a seventy-five cent (\$.75) service fee for each license sold, except the sub-agent of the clerk of the circuit court shall be entitled to a fifty cent (\$.50) service fee from each license sold and the remaining twenty-five cents (\$.25) of the service fee shall be retained by the clerk of the circuit court or the distributing agent who distributes licenses to the sub-agents. Each clerk of the circuit court or agent selling licenses under this article shall report to the director within five (5) days after the close of each quarter the number of each respective kind of licenses sold by him during the preceding quarter, the serial numbers thereof, the number of unsold licenses of each kind remaining in possession of the clerk or agent, and at that time shall remit all money collected for the licenses. The clerk of the circuit court in each county shall retain as the property of the county the services fees provided above from the sale of licenses sold by him. The clerk shall pay the fees promptly into the county general fund.

Each clerk of the circuit court who is a duly authorized representative of the department for the sale of hunting and fishing licenses may designate sub-agents in his respective county to sell licenses. Each year the sub-agent in every case shall execute a bond payable to the State of Indiana in an amount not less than five thousand dollars (\$5,000), but large enough to cover the value of licenses distributed to the sub-agent and with such surety as shall be approved by the clerk, conditioned for the proper selling of the licenses and proper accounting for all money due to the state thereof.

There is no statement in the law concerning payment of premium on such bonds. It appears to follow, therefore, that a sub-agent would be required to pay premium on his bond. Therefore, unless it is authoritatively held otherwise, county auditors are advised to not disburse county funds for premium on any bonds of sub-agents appointed to sell licenses.

Sub-agents appointed by clerks are not public officials and, consequently, their bonds are not required to be recorded in the office of the county recorder.

SALARIES NOT PAYABLE IN ADVANCE

A county officer or a deputy or employee of a county officer is entitled to payment for services only after he has rendered those services (IC 36-2-8-4).

No law of this state regulating the salaries of public officers shall be so construed as to permit such officers to draw or receive their salaries in advance. (IC 5-7-3-1) However, payment of vacation benefits so granted by the board of county commissioners, may be made in advance of any vacation taken by such an employee. (IC 5-10-6-1)

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SANITARY LANDFILL

There is no statutory authority under which a township may provide a sanitary landfill nor is there any authority under which a township may operate with a county to provide such a landfill.

AVIATION BOARD - CLAIMS

County boards of aviation commissioners are authorized to allow county aviation department claims by the provisions of IC 8-22-2-4 and IC 8-22-2-5. In those counties where the county board of aviation commissioners meet on a regular basis and allow aviation department claims, it is not necessary to submit the claims to the board of county commissioners for allowance nor is it necessary to advertise the claims prior to allowance or after payment; however, in those counties where the board of aviation commissioners does not meet on a regular basis or does not allow the aviation department claims, the claims should be submitted to the board of county commissioners for allowance and should be advertised in the same manner as other commissioners' claims are advertised.

PUBLIC NATURE OF RECORDS

Any person may inspect and copy the public records of any public agency during the regular business hours of the agency except as provided in IC 5-14-3-4. (IC 5-14-3-3)

All meetings of the governing bodies of public agencies must be open at all times for the purpose of permitting members of the public to observe and record them, except when held as executive sessions (IC 5-14-1.5-6.1). (IC 5-14-1.5-3)

LEAVE OF ABSENCE - OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF INDIANA NATIONAL GUARD OR RESERVES

IC 10-2-4-3 provides:

This section applies to all officers and employees of the state of Indiana or any county, township, municipality, or school corporation in Indiana who are a "member" of the following:

- (1) A member of the Indiana National Guard.
- (2) A member of a reserve component.
- (3) A member of the retired personnel of the naval, air, or ground forces of the United States.

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LEAVE OF ABSENCE - OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF INDIANA NATIONAL GUARD OR RESERVES - (Continued)

A member is entitled to receive from the member's employer a leave of absence from the member's respective duties, in addition to regular vacation period, without loss of time or pay for such time as the member is:

- (1) on training duties of the state of Indiana under the order of the governor as commander in chief; or
- (2) a member of any reserve component under the order of the reserve component authority;

for consecutive or nonconsecutive periods not to exceed a total of fifteen (15) days in any calendar year.

A member is entitled to receive from the member's employer a leave of absence from the member's respective duties, in addition to the member's regular vacation period, for the total number of days that the member is on state active duty under section 4 of this chapter. This leave of absence may be with or without loss of time or pay at the discretion of the member's employer.

SUPPORT ORDER - RESIDENCE CHANGED - PROCEEDINGS TRANSFERRED

IC 31-2-7-1 states that "whenever there is pending in any court in the state of Indiana any order requiring a parent to make regular payments for the support of his or her children, subsequent to the divorce or dissolution of the marriage of the parents of such children, as a result of a paternity action, as a result of a legal separation, or as a result of a child support action and it is shown to the court in which such order is pending that the parent or other person rightfully having custody of such children is residing in a different county in the state of Indiana from that in which the divorce or dissolution was obtained and that the other parent of such children no longer resides or is not regularly found in the county in which the divorce or dissolution was obtained, and that it would be in the best interests of the said children, the court may order the proceedings with all papers and files pertaining to such order or orders for support and certified copies of all such orders transferred to the court having jurisdiction over such matters in the county in which the parent or other person having custody of such children is residing. The court to which such proceedings are transferred shall accept the same and shall thereafter have jurisdiction over such children and matters relating to their support by the parent so ordered." The proceedings that are transferred shall be docketed as other civil matters are docketed, and a civil cost fee as provided by IC 33-19-5-4 shall be collected.

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QUESTIONS AND ANSWERS FROM THE COUNTY RECORDER'S ANNUAL CONFERENCE

Question #1: Is it appropriate to charge the \$3 supplemental fee for a U.C.C. termination?

Answer #1: IC 36-2-7-10(b)(11) allows a supplemental fee not to exceed \$3 for recording a document as authorized by the Board of County Commissioners. Therefore, it would be appropriate.

Question #2: Can a mortgage be released if the mortgagor records a final court order from a bankruptcy showing that mortgage as a debt being dismissed?

Answer #2: The court order of a federal bankruptcy court should be followed. If the court has discharged this debt, then it is discharged.

Question #3: When a mortgage is brought in for recording, does the name of the person who prepared it need to be on it, not the institution or does it matter?

Answer #3: IC 36-2-11-15(b) states: "The recorder may receive for record or filing an instrument that conveys, creates, encumbers, assigns, or otherwise disposes of an interest in or lien on property only if the name of the person and governmental agency, if any, that prepared the instrument is printed, typewritten, stamped, or signed in a legible manner at the conclusion of the instrument. An instrument complies with this section if it contains a statement in the following form: "This instrument was prepared by (name).""

Question #4: How would volunteer hours be marked on payroll?

Answer #4: IC 35-44-2-4 was amended to allow county employees to do voluntary services during normal work hours. This law also says that they are considered to be performing duties related to the operation of the county, therefore it could be shown as regular time work on the payroll voucher with a record of time spent for voluntary services being kept track of separately on the employees service record. Remember an employee is limited to the time this can be done by the county's policy. It could also be shown on the payroll voucher as voluntary services leave.

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**QUESTIONS AND ANSWERS FROM THE COUNTY RECORDER'S ANNUAL
CONFERENCE - (Continued)**

Question #5: My county requires the recorder to turn in time and attendance records, since you said they don't have to account for time, does this need to be done?

Answer #5: No, as an elected official you do not need to account for your time, attendance, or leave time used, unless you as an elected official have chosen to be a part of the personnel policy. If you choose to be under the personnel policy then you would be required to keep all records any other employee is required to keep.

Question #6: What exactly are we allowed to spend perpetuation funds on?

Answer #6: IC 36-2-7-10(c) states "...The county recorder may use any money in this fund (perpetuation) without appropriation for the preservation of records and the improvement of record keeping systems and equipment."

Question #7: We would like to know how many recorders do their own computer back-up or is it done by another office?

Answer #7: There are no set rules for the backing up of data from your system. The bottom line is that backups are extremely important to be done timely. Whether it is done by the recorder, auditor, data processing department, etc. is up to each county individually.

Question #8: If someone at the counter gives us a check for more than \$3 over the recording fee, can we give change?

Answer #8: IC 5-13-6-1(c) requires public funds to be deposited in the same form in which they are received. Therefore, you cannot give change to someone who presents a check. You will need to write them a refund check or convince your Board of County Commissioners to create a petty cash fund for you to handle these situations.

Question #9: Is there a time limit for powers of attorney? An insurance company told a lady in our county they were only good for 3 years.

Answer #9: Time limits vary with the institutions you are dealing with. The institutions set the expiration date of their powers of attorney.

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QUESTIONS AND ANSWERS FROM THE COUNTY RECORDER'S ANNUAL CONFERENCE - (Continued)

Question #10: Are we required to send a copy of a hospital lien to the patient?

Answer #10: No. IC 32-8-26-4 requires the hospital to do this.

Question #11: Do I have the right to refuse a copied document for recording when some item on the document is not legible?

Answer #11: Yes, IC 36-2-11-16(e) states the recorder may record a copy of any document for recording if the document complies with other statutory recording requirements and the copy is a clear, concise, and unobstructed copy. All copies accepted for recording shall be marked as copies by the recorder.

QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING CONFERENCE

Question #1: Does Clerk's IV-D monies have to be appropriated?

Answer #1: No, IC 12-17-2-26(b) states payments from this fund shall be made without the necessity of first obtaining an appropriation from the county fiscal body.

Question #2: What can she spend IV-D monies for?

Answer #2: IC 12-17-2-26 allows money from this fund to be spent on items that would be spent from the clerk's operating budget.

Question #3: Form 17T for refunds if taxpayer does not send back in. How long do you hold refunds?

Answer #3: Taxpayer must file the tax refund claim, Form 17T, within 3 years after the taxes were first due. (IC 6-1.1-26-1)

Question #4: Do you continue to add interest on refund?

Answer #4: IC 6-1.1-26-5 states when a claim for refund is allowed either by the County Board of Commissioners, the State Board of Tax Commissioners, or the Indiana Tax Court on Appeal, the claimant is entitled to a refund. The amount of the refund shall equal the amount of the claim allowed plus interest at 6% from the date on which the taxes were paid or payable, whichever is later, to the date of the refund.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
CONFERENCE - (Continued)**

Question #5: IC 5-4-1-8 states that the auditor will approve county assessor, township trustee, and township assessor official bonds. Would you please address this?

Answer #5: When approving the bonds you should be making sure the bond is payable to the State of Indiana, proper official named, bond is for the proper amount (as shown on pages 3-13 and 3-14 of the county auditor's manual), bond shows the proper term of office, it is notarized, and finally is signed.

Question #6: Please explain the "Sale of County Owned Property Fund." Our fund has been dormant for several years. Can I transfer the money to the county general fund?

Answer #6: This fund was created many years ago to account for the proceeds of the sale of county property. However, our current audit position is that the proceeds from the sale of county property should be quietused to the fund from which the property was purchased. Therefore, this fund may be declared dormant and transferred to the county general fund.

Question #7: What law books are we required to have in our office? We have the Indiana Code and the Burns Indiana Statutes.

Answer #7: None are necessarily required to be kept in your office, but it would be a good idea to have a set for reference when conducting your official duties. There are a number of choices, all of which say the same thing, but may be published differently. Those choices would be the Indiana Code (red binding), Burn's Annotated Indiana Code (black binding), and West's Annotated Indiana Code (blue binding). Clerks receive the Indiana Code to pass out to all the governmental units in their county. Become familiar with them and use them in the functioning of your office.

Question #8: What is the salary requirement for the jail matron? Can he/she be salaried even though the road deputies are hourly?

Answer #8 IC 36-8-10-5 gives the sheriff complete hiring authority over the position of jail matron. However, the salary is set by the county council per IC 36-8-10-4. There are no minimum or maximum salary requirements other than they are entitled to the same salary that other members of the department of the same rank, grade, or position are paid. They should be paid in accordance to the salary ordinance which may be salaried or hourly.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
CONFERENCE - (Continued)**

Question #9: County Bulletins - is it necessary to keep Bulletins prior to issue 265, April, 1987?

Answer #9: We rotate bulletin articles on a ten year cycle. This allows you to keep to a minimum the bulletins on file in your office. At this time you may discard Bulletin issues 271 and prior. Watch the January bulletin each year, which will state what volumes have become obsolete.

Question #10: Our county prosecutor hired a CPA to reconcile the bank account for the bad checks, for 1997, at a cost of \$1,578.00. Can he do this? He wants this paid out of the Pretrial Diversion Fund.

Answer #10: There is no prohibition to the county prosecutor hiring someone to reconcile the bank account. However, this is the job of the office and public perception to this type of expenditure may be negative. The bigger issue is the fund in which this is being paid. It should come from the Bad Check Fund or County General Fund, and not from the Pretrial Fund.

Question #11: Buggy plates - can we use a sticker to put on the plates or do we have to issue a new plate every year?

Answer #11: New plates should be issued each year.

Question #12: How are the trustees and their deputies sworn in? By the auditor or clerk?

Answer #12: Many people have the statutory authority to administer oaths, including the county auditor. The law doesn't specifically state who must swear in the trustees and their deputies. It will vary from county to county. Check to see what has been done in the past and then go from there.

Question #13: Our county has a pop machine in the building. This is managed by one person. Should this be run through the County's books?

Answer #13: The audit position of the State Board of Accounts has been the following: If the vending machine is in a public building with public access, the revenue is public funds and should be run through the county auditor's records. If it is in an area of the building that has no access to the public, then this would not be considered as public funds and may be managed as the county sees fit.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
CONFERENCE - (Continued)**

Question #14: Can the treasurer and auditor have an agreement to take off small penalties and not to send tax bills for amounts under \$1.00? We have 20 or so small amounts, mostly personal property - can these be "written off"?

Answer #14: No, absolutely not to both parts of the question.

Question #15: If property is up for tax sale this year and at this time you find the homestead is missed in error, do you remove the value for this year only leaving the delinquent tax and put this year on as added tax?

Answer #15: You should go back to the point the homestead credit was missed and recalculate the tax. At that point you will offer the property for sale based upon the correct amount of delinquent tax.

Question #16: Does change of venue come out of no appropriation?

Answer #16: No, change of venue must be appropriated per IC 36-3-6-4.

Question #17: Should the treasurer make the judgment to remove the penalty on a "late" tax payment or should the auditor - or should it be a joint decision?

Answer #17: This probably requires some joint cooperation. Per IC 6-1.1-15-12, the county auditor is to issue the certificate of errors. On the other hand, the treasurer is aware of the situation as the collector of tax. Therefore, joint cooperation would be the most desirable. Finally, it should be a rare instance that penalty would be removed. If they are late, they are late and the penalty should stay on.

Question #18: Should auditor's request expense reports from all grants that the county commissioners approve, or does the State Board of Accounts audit those at some point each year? I'm referring to non-profits in our county who receive grants.

Answer #18: The State Board of Accounts would have an oversight responsibility for certain not-for-profits if they meet certain conditions. But under the federal regulations the county is to monitor the subrecipients of these grants that are passed through the county. Therefore, requesting reports from those not-for-profits would be necessary.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
CONFERENCE - (Continued)**

Question #19: Since financial institution tax is paid 4 times instead of 2, do we wait and distribute the dollars after receiving the second installment or should we distribute at the time of receiving each check?

Answer #19: Financial institution tax is not a part of the normal distribution, therefore you can distribute this money as you receive it. At the very least, you must distribute it by settlement date.

Question #20: Do we have to bid out our supplies? We would like to buy from various vendors.

Answer #20: Under the new purchasing law if the purchase is less than \$25,000 you follow your local purchasing procedures. If the purchase is between \$25,000 and \$75,000 then you invite quotes, and if it is greater than \$75,000 you must bid.

Question #21: We keep the congressional school fund invested and receipt the interest from the investment into the interest fund. That interest fund is up to over \$9,000. What should be done with that interest fund?

Answer #21: You make your distributions to the school corporations from this fund. Any remaining balance after distributions are made will stay in this fund and may not be used for any other purpose. Until federal congressional action is taken this fund and the congressional school principal fund must stay as currently shown.

Question #22: If there is a personnel policy in place, does this policy cover elected officials?

Answer #22: As a general rule, elected officials are not a part of the personnel policy and don't have to abide by the vacation, sick, etc. leave rules as adopted by the county commissioners. However, if the policy is written to include elected officials and the official chooses to be a part of the policy then they would be expected to be treated the same as other employees.

Question #23: Our deputy prosecutor is paid by the State. Should the county pay for her to attend meetings and seminars?

Answer #23: They are considered county employees, therefore, the county could pay their expenses to attend meetings and seminars. These items would be paid out of a budgeted line item within the County General Fund or from the Title IV-D Fund without appropriation.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
CONFERENCE - (Continued)**

Question #24: Are we required to check if taxes are paid before transferring real estate, if it is not a split?

Answer #24: No, IC 6-1.1-5-5.5 requires the taxes to be paid on splits and combinations only, not on all real estate transactions.

Question #25: What do we do if we find taxes are due when transferring a split? Do we refuse to do the transfer until they are paid?

Answer #25: Again, IC 6-1.1-5-5.5 requires the taxes to be paid when splits or combinations are involved. You would not process the transfer on a split or combination until the taxes are paid.

Question #26: Have a directive stating pay for soldier or spouse - new form says interested party - who qualifies as "interested party?"

Answer #26: We spoke with the Veterans Affairs Department and they stated that an interested party is whoever bears the financial responsibility for the burial of the body.

Question #27: What is the jury pay fund to be used for? And does it need to be appropriated?

Answer #27: IC 33-19-10-2 states that the Jury Pay Fund is established for the purpose of supplementing the cost of paying jury fees which is defined as the mileage and the per diem pay. In theory, this was created to shift the burden of the costs of jurors from the taxpayers to the defendants. If the cost of the jury fees is greater than the fees being collected the County General Fund would still be required to cover the costs. IC 33-19-10-3 requires the Jury Pay Fund to be appropriated.

Question #28: The auditor's office must keep track of the county assets (required by the State Board of Accounts). If we want to change the amount and eliminate small dollar items, can we do so without the commissioners setting a policy? Last year the amount was \$300 and now would like to increase it to \$1,000.

Answer #28: The amount to be used in determining whether an asset should be capitalized should be set in the capitalization policy adopted by the county commissioners. Therefore, if you want to increase the amount from \$300 to \$1,000 that must be done by the county commissioners.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
CONFERENCE - (Continued)**

Question #29: Are there any "codes or numbers" that should be used in the Certificate of Error ledger in the reason or remark column?

Answer #29: There is no required or prescribed "codes or numbers" that you must use in the reason or remark column. If you use a code in your county you need to keep a legend of those codes so we can identify the reasons a certificate of error was written when we do the audit.

Question #30: If the commissioners have implemented a travel policy, are the court employees to be guided by this policy or can the Judges have their own?

Answer #30: All employees, including court employees, would be covered by the county's travel policy. If the Judges do not want their employees to be a part of the county travel policy then they will need to establish their own by court order.

Question #31: Does an employee working in a grant office such as community corrections or victim assistance fall under our county travel policy?

Answer #31: Yes, any county employee must abide by the county travel policy.

Question #32: The President of our county commissioners charges mileage for every trip he makes to town on (supposedly) county business. Our local travel policy does not address this specific issue. Is this problem statutorily incorrect or just an ethical issue?

Answer #32: County officers and employees are entitled to be paid mileage as set by the county council for every mile which they drive on county business. This would not include commuting miles. The travel policy should be written in a way that addresses these situations.

Question #33: My deputy is quitting. She gave a date and I hired someone else who quit their job. Now my deputy wants to stay two more weeks. Can I pay the girl that quit her job even though she didn't actually come to work and do the job? She lost money by quitting on our promise.

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Answer #33: Absolutely not. You should not be paying any county employee if they have not been on the job, with the exception to appropriate paid leave authorized by the county personnel policy. It would appear your options are as follows:

- 1) Continue to pay deputy till she quits and then start paying the new employee after she starts.
- 2) Get an additional appropriation so both people can work during the transition.
- 3) Make the deputy leave on the date she first gave and bring the new person on board.

Question #34: Media is present at all commissioner's meeting but do not stay in room at all times. Are we obligated to clarify for media the dollar bids if they have taken a break and are not present when the bids were opened and read?

Answer #34: You would not be obligated to repeat the items they missed at a public meeting while they were on break. But we would urge you to use good judgment when it comes to your dealing with the media.

Question #35: If address is changed by township assessor and is incorrect and the taxpayer does not receive a tax bill, can penalty be removed? Can the certificate of error be written by the township assessor to remove these penalties?

Answer #35: The penalty probably should be removed because of the error of a county official. The certificate of error is written by the county auditor.

Question #36: We have no travel policy. "Normal" is what the state gets, \$65 for hotel, \$.28 a mile. No mileage in the officials budget. Treasurer holds office in AIC-turns in claims for expenses to attend meetings and said "they have to pay it because I'm an officer and have to attend." Is it legal to pay claim?

Answer #36: All travel expenses to county employees should be based on the travel policy and paid only if an appropriation exists. The exception to this, of course, being the State Board of Accounts called conferences which may be paid without appropriation. Reimbursement of expenses to attend AIC meetings must come from a budgeted line item and in accordance with the county travel policy. This appropriation may be in each office's budget or may be in one line item in the county commissioner's or county council's budget which all offices travel is paid from.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
CONFERENCE - (Continued)**

Question #37: Has the law changed about surplus products? Our highway supervisor thinks their department may sell metal and/or concrete to scrap dealers periodically throughout the year, rather than only offering them at the surplus auction?

Answer #37: The disposal of personal property is addressed in IC 36-1-11-6. If the personal property to be sold is one (1) item with an estimated value of \$1,000 or more or more than one (1) item, with an estimated total value of \$5,000 or more the property is to be sold at a public auction or by sealed bids. If the values are less than stated above then it may be sold at a public or private sale or transferred without advertising. If the property is material that may be recycled and has been collected with a recycling program the property may be sold at a public or private sale or transfer the property, without advertising.

Question #38: Could you please further explain the tax sale redemption interest amounts and their applications. Also, what was the effective date of the change?

Answer #38: Effective March 14, 1996, the amount of money required for the redemption of real property equals the sum of the following less amount in the tax sale surplus fund:

- 1) 110% of the minimum bid if redeemed not more than 6 months after date of sale;
- 2) 115% of the minimum bid if redeemed more than 6 months but not more than 1 year after the date of sale;
- 3) 125% of the minimum bid if redeemed more than 1 year after the sale;
- 4) the amount by which the purchase price exceeds the minimum bid plus 10%;
- 5) the taxes and special assessments the purchaser has subsequently paid plus 10%;
- 6) the costs incurred by the purchaser or purchaser's assignee of giving notice, filing fees in filing the petition for tax deed, the costs of examining and updating the abstract of title.

Question #39: When a claim is submitted for payment, whose responsibility will it be to determine if the purchaser is in fact a purchasing agent?

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
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Answer #39: A claim is reviewed twice before payment is made. If the county auditor sees that a claim is signed by someone not designated as a purchasing agent, then the claim could be denied. Also, if the Board of County Commissioners sees a claim submitted for their approval is not signed by a purchasing agent then they may deny the claim. Ultimately, since the county commissioners appoint the purchasing agents it should be their responsibility to monitor this.

Question #40: Sometime in January the IBM programmer gave us a proposal to update the auditor's computer to be Year 2000 compliant. The work will be done and paid for in late 1998. How will this effect the new July 1 law regarding bidding and purchasing? Do we need to get other proposals/bids?

Answer #40: New purchasing law allows a special purchase of data processing contracts or license agreements for software programs or services when only one source meets the using agency's reasonable requirements and allows a special purchase when the compatibility of equipment, accessories, or replacement parts is a substantial consideration in the purchase and only one source meets the using agency's reasonable requirements. Therefore, it would appear that the new law will not effect your updating of your system to be 2000 compliant.

Question #41: The recorder wants to enter into a contract to microfilm old records with her Recorder's Perpetuation Fund. Shouldn't they be on payroll?

Answer #41: Our audit position is that we prefer them to be hired through a contract. This is due to the restrictions in the use of the fund by Indiana Law.

Question #42: My sheriff prepares the work release meals. The work release center turns in the meal count to the sheriff, who turns in to county, thru payroll his total meals for the jail and work release center. He subtracts the food cost from the amount that's due to him because this county pays for the food. The sheriff is then paid through payroll the difference. I have a councilman that says it's illegal for the sheriff to be paid for fixing the work release their meals. Is he correct? If so, what has to be done about the past 2 years? It's always passed State Board of Accounts audits.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
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Answer #42: Our audit position would be that the work release individuals are still prisoners of the sheriff therefore the sheriff would be entitled to the meal reimbursement. If the councilman thinks its illegal then they should get an attorney or seek a ruling from the court.

Question #43: In our budget, amounts are line itemed for travel for meetings, even State called meetings. The council has approved these budget amounts. The commissioners set the mileage rate and per diem at the beginning of each year, not the council. Is this the acceptable procedures or should this be changed?

Answer #43: For state called meetings, the expenses may be paid from unappropriated funds. But if the council wants to budget all travel then that is their right. Mileage for state called meetings is set by the county council in accordance with IC 5-11-14-1. Mileage for any other travel necessary in the performance of a county employee is set by the county council also, in accordance with IC 36-2-7-3. All other rates of reimbursement should be stated in the travel policy which should be approved by the county commissioners.

Question #44: Explain the procedure the county treasurer is supposed to follow when she receives a bad check for taxes before settlement.

Answer #44: This procedure is shown on Page 5-5 of the Treasurer's Manual. It says the following:

An extended effort shall be made by the treasurer to recover funds from checks returned by the depositories as uncollectible. During the process of collecting, the returned checks shall be carried as a cash item and the duplicate so noted. When it is determined that the returned item is uncollectible, the treasurer shall attach all related documents to a regular claim to be presented to the Board of County Commissioners, with an explanation. Upon the commissioners approval of payment from the general fund, without appropriation, the county warrant is placed in the cash drawer to replace the uncollectible item and deposited as other checks. The amount of tax shall be recharged on the proper duplicate.

The amount reimbursed to the treasurer shall be deducted from the amount for apportionment in the appropriate taxing district in the next December Settlement and returned to the county general fund. This amount should be shown on the line 39 of the apportionment and settlement sheets as "reimbursements to the county treasurer for bad checks."

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
CONFERENCE - (Continued)**

Question #45: If treasurer is given a check which comes back insufficient funds, how is treasurer suppose to handle the property tax non-payment?

Answer #45: See answer #44.

Question #46: If township trustees/deputies receive their Level II appraisal certification does the extra \$1,000 due to them come from the county, the township, or both? Or is it up to the two parties to work it out?

Answer #46: IC 36-6-8-6 authorizes this additional pay and also states this additional pay is a part of their township assessor's base salary. Therefore, since township assessor's salaries are the responsibility of the county this extra \$1,000 should also be paid by the county.

Question #47: What part of the excise tax process is the assessor's responsibility? Our county does all of it.

Answer #47: IC 6-6-5-10 states the county assessor shall identify the proper taxing units for excise tax. But as we state in the Auditor's Manual on page 9-26 this has traditionally been done by the auditor's office. This is an important step in the settlement process and should be accomplished by someone.

Question #48: In regards to payroll vouchers. We have a set date for payroll vouchers to be turned in for payroll. What recourse do we have if the department heads do not turn their vouchers in on time?

Answer #48: This is a policy the auditor's office should set, since they must process the payroll. You know how long it takes to get payroll ready for commissioner's approval and write the checks. Your only recourse is to not process the payroll, and hold it till the next payroll. Unfortunately, this is not fair to the employees. Communicate to the department heads the importance of filing vouchers on time.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
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Question #49: We have problems in our county with department heads not turning in their claims by the deadline and then demanding the bills to be paid through an emergency claim. We also have people going to the commissioners and asking their approval to pay bills through emergency claims and then informing the auditor's office it had been approved by the commissioners; therefore you must pay it. Nine times out of ten the bills/invoices going thru the emergency claims process are not emergencies. What recourse do I have to stop this from happening? Is there a definition of an emergency claim?

Answer #49: There is no provision for an emergency claim. The claim process is straight forward. The bottom line is that they either file the claim with you for advertising and approval before the due date or you pay that claim at the next payment date. At no time should you write a check with them verbally saying the commissioners approved it.

Question #50: When we get a letter from DNR or State Police that requests payment from a violation, should the Clerk be reporting those separately to us monthly or do we just pay it out of Continuing Education Fund?

Answer #50: DNR or State Police should show cause #'s on the listing they send you requesting their funds and you should verify these cause #'s through the Clerk's office. The clerk does not report the various law enforcement agencies separately. They give it to you all together then the law enforcement agency files a claim with you for their share of the collections.

Question #51: Will the reimbursement of inheritance tax, according to the new law (SB #9) be distributed to counties after July 1, 1998?

Answer #51: We don't have any idea. Senate Bill #9 of the 1998 session of the General Assembly was not enrolled. Furthermore we are unaware of any successful legislation which affects inheritance tax.

Question #52: We just received a grant for 2 road deputies & equipment. Does this grant have to go into its own fund or can it go into the County General? If it goes into its own fund can the deputies & equipment be paid out of this fund.

Answer #52: These grants should be placed into a separate fund and the deputies and purchase of equipment should be paid from this fund.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
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Question #53: This question is in regards to the Indiana Law Enforcement Assistance Fund Grant for additional deputies. Do these grants need to be an additional appropriation in order to spend from them? No county money is involved, the entire amount comes from the state over a three year period. If an appropriation is needed do we advertise along with all other budget items when we advertise the budget in September?

Answer #53: These funds are to be placed in a separate fund and require appropriation prior to expending. Also the salary ordinance must be amended to include any new positions. Yes, you should advertise this along with all other budgets.

Question #54: When county employees work for the Election Board, should their checks be run through payroll or claims? If they are run through claims, should the amount paid to them be added to their W-2's at the end of the year? If they are run through payroll, should regular taxes be withheld as with their regular pay checks?

Answer #54: We are awaiting a ruling from the IRS regarding this very subject.

Question #55: What's TERF?

Answer #55: TERF is the teachers retirement fund.

Question #56: Do you have to send a letter on excess payments for less than \$5, say it is for \$.10? Do you have to wait the three years before transferring to County General?

Answer #56: Public Law 38 as passed by the 1998 General Assembly does not require a letter to be sent if the excess payment is less than \$5. But this amount still would need to be held for three years before it could be transferred to the County General Fund.

Question #57: Are they going to change Section A of the apportionment sheet if we are able to do commissioner refunds in June?

Answer #57: Yes, the settlement sheet and apportionment sheet will need to be revised to account for the refunds. However, this does not go into effect till July 1, 1999, therefore we have time till that needs to be done. This office and the Auditor of State's office will be working on this revision.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S SPRING
CONFERENCE - (Continued)**

Question #58: When will the annual report be put on a disk?

Answer #58: We really do not know at this point when this will be accomplished. Our ITS Division will let us know when this can be accomplished.

Question #59: Can commissioners extend a contract for example 3 years effective June 30, before the new bid law goes into effect for a service and be in compliance? The amount is less than \$50,000.

Answer #59: The county shouldn't obligate the county beyond the budget year.

SOCIAL SECURITY INCENTIVE PAYMENTS TO COUNTIES

Several counties have been receiving incentive payments from the Social Security Administration (SSA) as a result of an agreement being executed between the local sheriff's department and SSA. The sheriff sends a listing of those individuals being confined to SSA. If SSA determines that any of those individuals are currently receiving Supplemental Security Income (SSI) benefits, these benefits will be suspended and an incentive payment of up to \$400 per individual will be deposited into the sheriff's bank account by EFT. These payments should be transferred by the sheriff to the County Treasurer and quietused into the County General Fund.

STATE ADDRESSES FOR REMITTANCES

The following are a couple of addresses to various state agencies that you may deal with. This would be especially important when remitting fees.

Court Martial Fines should be remitted to:

Adjutant General's Office
2002 South Holt Road
Indianapolis, Indiana 46241

Items of trust that are ten (10) years old should be remitted to:

Attorney General
Unclaimed Property
219 State House
Indianapolis, Indiana 46204

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INTERNET

The State Board of Accounts can be accessed on the Internet at <http://www.ai.org/sboa/index.html>. The intention of the site is to include Manuals, Bulletins, E-mail references, Roster of State and Local Officials and other items of interest pertaining to the State Board of Accounts.

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**CLASSIFICATION OF COUNTIES AND JUDICIAL CIRCUITS
BY STATE BOARD OF ACCOUNTS**

Pursuant to IC 33-13-12-6, 33-15-26-5, and 33-14-7-4 the State Board of Accounts in July 1998, determined and fixed the factor and classification of each county and judicial circuit of the state.

<u>CO. NO.</u>	<u>COUNTY NAME</u>	<u>FACTOR</u>	<u>CLASS</u>
1997 PAY 1998 VALUE			
1	ADAMS	0.535993	7
2	ALLEN	5.499934	2
3	BARTHOLOMEW	1.317524	3
4	BENTON	0.190431	9
5	BLACKFORD	0.225369	9
6	BOONE	0.720583	5
7	BROWN	0.239764	9
8	CARROLL	0.348370	9
9	CASS	0.629900	6
10	CLARK	1.455399	3
11	CLAY	0.392440	8
12	CLINTON	0.534040	7
13	CRAWFORD	0.140485	9
14	DAVISS	0.451939	8
15	DEARBORN	0.692587	+
16	DECATUR	0.443788	8
17	DEKALB	0.745380	5
18	DELAWARE	1.815103	3
19	DUBOIS	0.729664	5
20	ELKHART	3.102181	2
21	FAYETTE	0.439965	8
22	FLOYD	1.085735	4
23	FOUNTAIN	0.296253	9
24	FRANKLIN	0.316456	9
25	FULTON	0.341289	9
26	GIBSON	0.556684	7
27	GRANT	1.183881	4
28	GREENE	0.450779	8
29	HAMILTON	2.990871	2
30	HANCOCK	0.838626	5
31	HARRISON	0.484114	8
32	HENDRICKS	1.482976	3
33	HENRY	0.731947	5
34	HOWARD	1.675560	3
35	HUNTINGTON	0.594022	7
36	JACKSON	0.729418	5
37	JASPER	0.563255	7
38	JAY	0.356074	8
39	JEFFERSON	0.516223	+

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**CLASSIFICATION OF COUNTIES AND JUDICIAL CIRCUITS
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<u>CO. NO.</u>	<u>COUNTY NAME</u>	<u>FACTOR</u>	<u>CLASS</u>
1997 PAY 1998 VALUE			
40	JENNINGS	0.388354	8
41	JOHNSON	1.701583	3
42	KNOX	0.611694	6
43	KOSCIUSKO	1.296572	3
44	LAGRANGE	0.526899	7
45	LAKE	7.705277	2
46	LAPORTE	1.790090	3
47	LAWRENCE	0.633997	6
48	MADISON	2.021130	3
49	MARION	15.459604	1
50	MARSHALL	0.767706	5
51	MARTIN	0.155675	9
52	MIAMI	0.541628	7
53	MONROE	1.790057	3
54	MONTGOMERY	0.705999	5
55	MORGAN	0.926241	4
56	NEWTON	0.252130	9
57	NOBLE	0.702743	5
58	OHIO	0.084814	+
59	ORANGE	0.298910	9
60	OWEN	0.254510	9
61	PARKE	0.243228	9
62	PERRY	0.291415	9
63	PIKE	0.259871	9
64	PORTER	2.641292	2
65	POSEY	0.648448	6
66	PULASKI	0.245004	9
67	PUTNAM	0.540598	7
68	RANDOLPH	0.442251	8
69	RIPLEY	0.424860	8
70	RUSH	0.317045	9
71	ST JOSEPH	4.077708	2
72	SCOTT	0.330758	9
73	SHELBY	0.752802	5
74	SPENCER	0.437134	8
75	STARKE	0.349255	9
76	STEUBEN	0.596931	7
77	SULLIVAN	0.347473	9
78	SWITZERLAND*	0.111791	+
79	TIPPECANOE	2.576788	2
80	TIPTON	0.282094	9
81	UNION	0.111122	9
82	VANDERBURGH	2.775401	2

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**CLASSIFICATION OF COUNTIES AND JUDICIAL CIRCUITS
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<u>CO. NO.</u>	<u>COUNTY NAME</u>	<u>FACTOR</u>	<u>CLASS</u>
1997 PAY 1998 VALUE			
83	VERMILLION	0.348952	9
84	VIGO	1.753937	3
85	WABASH	0.574763	7
86	WARREN	0.156193	9
87	WARRICK	0.940428	4
88	WASHINGTON	0.369619	8
89	WAYNE	1.179237	4
90	WELLS	0.444953	8
91	WHITE	0.478157	8
92	WHITLEY	0.489877	8

+ Joint Judicial Circuits
Dearborn - Ohio 0.777401
Jefferson - Switzerland 0.628014

* Note - 1996 pay 1997 assessed value